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District of Alaska

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UNITED STATES DISTRICT COURT

DISTRICT OF ALASKA

UNITED STATES OF AMERICA,

Plaintiff,

vs.

DEBRA R. MURDOCK; RONALD D.  
PETERSEN; P PLUS CONTRACTOR,

Defendants.

Case No.

**UNITED STATES' COMPLAINT**

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The plaintiff, the United States of America, complains and alleges as follows:

**INTRODUCTION, JURISDICTION, AND VENUE**

1. This is a civil action to reduce to judgment the outstanding federal tax liabilities assessed against defendants Debra Murdock, Ronald Petersen, and P Plus Contractor.

2. This action is brought pursuant to 26 U.S.C. § 7401 at the direction of the Attorney General of the United States and at the request of, and with the authorization of, the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States.

3. This Court has jurisdiction over this action pursuant to 26 U.S.C. § 7402 and 28 U.S.C. §§ 1331, 1340, and 1345.

4. Venue properly lies in the District of Alaska pursuant to 28 U.S.C. §§ 1391 and 1396 because the tax liabilities accrued in Alaska, and because Ms. Murdock and Mr. Petersen reside in Alaska.

#### **IDENTIFICATION OF DEFENDANTS**

5. Ms. Murdock and Mr. Petersen currently reside in Wasilla, Alaska, within the jurisdiction of this Court.

6. P Plus Contractor is a sole proprietorship in the state of Alaska. Ms. Murdock is the sole proprietor.

#### **FIRST CLAIM FOR RELIEF: REDUCTION OF FEDERAL TAX ASSESSMENTS AGAINST MS. MURDOCK AS THE SOLE PROPRIETOR OF P PLUS CONTRACTOR TO JUDGMENT**

7. The United States re-alleges paragraphs 1 through 6 above.

8. On the dates, in the amounts, and for the tax periods and types set forth below, a duly authorized delegate of the Secretary of the Treasury made the following timely and proper assessments against Ms. Murdock as the sole proprietor of P Plus Contractor:

Type of Tax	Tax Period	Date Assessed	Amount Assessed <sup>1</sup>
Form 941	09/30/2006	03/24/2008 03/24/2008 03/24/2008 03/24/2008 03/24/2008 04/28/2008 11/21/2011 04/27/2015	\$3,894.67 (T) \$876.30 (P3) \$389.46 (P2) \$331.05 (P1) \$551.69 (I) \$194.73 (P2) \$580.11 (P1) \$1,787.42 (I)
Form 941	06/30/2007	03/17/2008 03/17/2008 03/17/2008 03/17/2008 03/17/2008 04/21/2008 11/21/2011 04/27/2015	\$3,123.29 (T) \$702.74 (P3) \$312.33 (P2) \$124.93 (P1) \$189.15 (I) \$156.16 (P2) \$655.89 (P1) \$1,452.21 (I)
Form 941	09/30/2007	03/17/2008 03/17/2008 03/17/2008 03/17/2008 03/17/2008 04/21/2008 11/21/2011 04/27/2015	\$4,512.83 (T) \$812.31 (P3) \$451.28 (P2) \$112.82 (P1) \$151.73 (I) \$225.64 (P2) \$1,002.89 (P1) \$1,891.01 (I)
Form 941	12/31/2007	03/17/2008 03/17/2008 03/17/2008 03/17/2008 03/07/2011 03/07/2011 11/21/2011 11/19/2012 11/25/2013 04/27/2015	\$2,354.20 (T) \$105.94 (P3) \$23.54 (P1) \$21.74 (I) \$300.86 (T) \$15.04 (P3) \$589.08 (P1) \$36.10 (P1) \$15.04 (P1) \$917.14 (I)
Form 941	12/31/2008	11/16/2009 11/16/2009 11/16/2009 11/16/2009 11/21/2011 04/27/2015	\$1,785.96 (T) \$105.10 (P3) \$23.36 (P1) \$19.36 (I) \$93.41 (P1) \$131.07 (I)
§ 6721 Civil	12/31/2005	11/17/2008	\$3,681.80 (P4)

<sup>1</sup> Key: T = Tax Assessed; P1 = Failure to Pay Tax Penalty; P2 = Failure to Deposit Penalty; P3 = Late Filing Penalty; P4 = 6721 Penalty; I = Interest.

Penalty		04/27/2015	\$925.76 (I)
§ 6721 Civil Penalty	12/31/2006	10/19/2009 04/27/2015	\$1,355.80 (P4) \$145.95 (I)

9. In accordance with 26 U.S.C. § 6303, timely and proper notice of the assessments set forth in paragraph 8, above, has been given to Ms. Murdock and P Plus Contractor, stating the amount and demanding payment thereof.

10. Despite timely notice and demand for payment of the assessments set forth in paragraph 8, above, Ms. Murdock and P Plus Contractor have neglected, refused, or failed to pay the assessments against them.

11. Ms. Murdock and P Plus Contractor remain indebted for the balance of the assessments described in paragraph 8 above, plus accrued interest and statutory additions according to law, less any payments or credits.

12. Since the dates of the assessments described in paragraph 8, above, interest has accrued as provided by law. The total amount due and owing on the assessments described in paragraph 8, above, plus accrued but unassessed interest, computed as to March 12, 2019, is \$39,230.39.

**SECOND CLAIM FOR RELIEF:  
REDUCTION OF FEDERAL TAX ASSESSMENTS  
AGAINST MS. MURDOCK AND MR. PETERSEN TO JUDGMENT**

13. The United States re-alleges paragraphs 1 through 12 above.

14. On the dates, in the amounts, and for the tax periods and types set forth below, a duly authorized delegate of the Secretary of the Treasury made the following timely and proper assessments against Ms. Murdock and Mr. Petersen:

Type of Tax	Tax Period	Date Assessed	Amount Assessed <sup>2</sup>
Form 1040	2005	07/28/2008 07/28/2008 07/28/2008 07/28/2008 07/28/2008 11/21/2011 11/25/2013	\$7,393.00 (T) \$200.20 (P2) \$1,164.82 (P3) \$724.78 (P1) \$1,182.96 (I) \$569.47 (P1) \$1,1894.83 (I)
Form 1040	2006	07/28/2008 07/28/2008 07/28/2008 07/28/2008 07/28/2008 11/21/2011 11/25/2013	\$6,842.00 (T) \$233.27 (P2) \$1,098.40 (P3) \$390.54 (P1) \$583.66 (I) \$829.91 (P1) \$1,628.36 (I)
Form 1040	2007	09/01/2008 09/01/2008 09/01/2008 09/01/2008 09/01/2008 09/09/2008 02/08/2010 02/08/2010 11/21/2011 11/19/2012 11/25/2013	\$6,197.00 (T) \$252.08 (P2) \$275.71 (P3) \$83.17 (P1) \$77.58 (I) \$3.17 (I) \$154.00 (P3) \$3,082.00 (T) \$636.65 (P1) \$184.92 (P1) \$1,015.11 (I)
Form 1040	2008	11/23/2009 11/23/2009 11/23/2009 11/23/2009 11/21/2011 11/25/2013	\$5,490.00 (T) \$421.65 (P3) \$74.96 (P1) \$56.63 (I) \$357.04 (P1) \$350.35 (I)
Form 1040	2009	05/31/2010 05/31/2010 05/21/2012 05/27/2013 05/19/2014	\$3,416.94 (T) \$6.89 (I) \$231.88 (P1) \$109.12 (P1) \$207.66 (I)

<sup>2</sup> Key: T = Tax Assessed; P1 = Failure to Pay Tax Penalty; P2 = Estimated Tax Penalty; P3 = Late Filing Penalty; I = Interest.

15. In accordance with 26 U.S.C. § 6303, timely and proper notice of the assessments set forth in paragraph 14, above, has been given to Ms. Murdock and Mr. Petersen, stating the amount and demanding payment thereof.

16. Despite timely notice and demand for payment of the assessments set forth in paragraph 14, above, Ms. Murdock and Mr. Petersen have neglected, refused, or failed to pay the assessments against them.

17. Ms. Murdock and Mr. Petersen remain indebted for the balance of the assessments described in paragraph 14 above, plus accrued interest and statutory additions according to law, less any payments or credits.

18. Since the dates of the assessments described in paragraph 14, above, interest has accrued as provided by law. The total amount due and owing on the assessments described in paragraph 14, above, plus accrued but unassessed interest, computed as to March 12, 2019, is \$34,940.14.

#### **STATUTE OF LIMITATIONS**

19. Pursuant to 26 U.S.C. § 6331(k)(1) and (i)(5), the running of the period of limitations provided for in 26 U.S.C. § 6502(a) on the collection of the above tax liabilities was suspended by the pendency of an offer in compromise from October 11, 2017 to November 10, 2018.

20. Pursuant to 26 U.S.C. § 7811(d), the running of the period of limitations provided for in 26 U.S.C. § 6502(a) on the collection of the above tax liabilities was suspended by an application filed with the Office of the Taxpayer Advocate for the period beginning on the date of the application and ending on the date of the National Taxpayer Advocate's decision with respect to such application.

WHEREFORE, the United States prays that the Court adjudge and decree:

A. That Ms. Murdock as the sole proprietor of P Plus Contractor is indebted to the United States in the amount of the assessments described in paragraph 8, above, together with interest, penalties and other statutory additions as provided by law, in a total amount of \$39,230.39, as of March 12, 2019;

B. That Ms. Murdock and Mr. Petersen are indebted to the United States in the amount of the assessments described in paragraph 14, above, together with interest, penalties and other statutory additions as provided by law, in a total amount of \$34,940.14, as of March 12, 2019;

C. That the United States be granted such other and further relief as the Court deems just and proper.

Respectfully submitted this 28th day of March, 2019,

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

By: /s/ Landon Yost  
LANDON YOST  
Trial Attorney

Of Counsel:

BRYAN SCHRODER  
United States Attorney